IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 22ND MARCH 2007 / 1ST CHAITHRA 1929

WP(C).No. 11526 of 2006(V)

PETITIONER:

M/S.KORES (INDIA) LIMITED, (BUSINESS AND COMPUTER SYSTEMS DIVISION) 57/1010, CHITTOOR ROAD, ERNAKULAM, COCHIN-11, REPRESENTED BY ITS BRANCH MANAGER, SRI.JAGAN.G.GEORGE.

BY ADV. SMT.K.LATHA.

RESPONDENTS:
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1. **STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY TO THE GOVT. OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM.**
2. **COMMERCIAL TAX INSPECTOR, COMMERCIAL TAX CHECK POST, VELANTHAVALAM.**
3. **ASSISTANT COMMISSIONER (KVAT), SPECIAL CIRCLE-II, COMMERCIAL TAX DEPARTMENT, ERNAKULAM.**

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 22/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.11526/2006:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE LETTER DTD. DECEMBER 01,2004 ISSUED BY GENERAL MANAGER-ASIA SALES DEPARTMENT OF RISO KAGAKU CORPORATION (JAPAN).

EXT.P.2: COPY OF THE INVOICE CUM CHALLAN NUMBER 08-534 DTD. 31/03/2006 ISSUED BY THE PETITIONER IN THE NAME OF THE REGISTRAR GENERAL, THE HIGH COURT OF KERALA, ERNAKULAM.

EXT.P.3: COPY OF THE CATALOGUE OF THE SAID PRODUCT (ROSOGRAPH DIGITAL COPY PRINTER MODEL RZ 220) MENTIONED IN THE EXT.P.2. INVOICE.

EXT.P.4: COPY OF THE NOTICE NO. ET 49/06-07 DTD. 09/04/2006 ISSUED UNDER RULE 4 (2A) OF THE KERALA TAX ON ENTRY OF GOODS INTO THE LOCAL AREAS RULES 1994 ISSUED BY THE R.2.

EXT.P.5: COPY OF THE RATE CONTRACT FOR THE SUPPLY OF DIGITAL DUPLICATOR ISSUED BY THE GOVERNMENT OF INDIA.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.11526 of 2006-V

Dated this the 22nd day of March, 2007

JUDGMENT

The point raised by the petitioner is covered by the Division Bench decision of this Court in O.P. No. 434 of 1996 and connected cases. Accordingly, the writ petition is allowed. No entry tax shall be collected from the petitioner. The bond executed by it shall be discharged.

K.BALAKRISHNAN NAIR, JUDGE.

MS